

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–1024.

(a) A person who willfully or with the intent to evade payment of a tax under this article or to prevent the collection of a tax under this article fails to provide information as required under this article or provides false or misleading information is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 18 months or both.

(b) A prosecution under this section does not bar a prosecution for perjury.

(c) This section does not apply to:

- (1) the alcoholic beverage tax;
- (2) the Maryland estate tax; or
- (3) the Maryland generation-skipping transfer tax.

[\[Previous\]](#)[\[Next\]](#)